

Passenger Corporation to offset amounts required to be paid by States for covered State-supported routes.

(2) **FUNDING SHARE.**—The share of funding provided under paragraph (1) with respect to a covered State-supported route shall be distributed as follows:

(A) Each covered State-supported route shall receive 7 percent of the costs allocated to the route in fiscal year 2019 under the cost allocation methodology adopted pursuant to section 209 of the Passenger Rail Investment and Improvement Act of 2008 (Public Law 110-432).

(B) Any remaining amounts after the distribution described in subparagraph (A) shall be apportioned to each covered State-supported route in proportion to the passenger revenue of such route and other revenue allocated to such route in fiscal year 2019 divided by the total passenger revenue and other revenue allocated to all covered State-supported routes in fiscal year 2019.

(3) **COVERED STATE-SUPPORTED ROUTE DEFINED.**—In this subsection, the term “covered State-supported route” means a State-supported route, as such term is defined in section 24102 of title 49, United States Code, but does not include a State-supported route for which service was terminated on or before February 1, 2020.

(f) **USE OF FUNDS FOR DEBT REPAYMENT OR PREPAYMENT.**—Not more than \$100,885,000 of the aggregate amounts made available under subsections (a) and (b) shall be—

(1) for the repayment or prepayment of debt incurred by the National Railroad Passenger Corporation under financing arrangements entered into prior to the date of enactment of this Act; and

(2) to pay required reserves, costs, and fees related to such debt, including for loans from the Department of Transportation and loans that would otherwise have been paid from National Railroad Passenger Corporation revenues.

(g) **PROJECT MANAGEMENT OVERSIGHT.**—Not more than \$2,000,000 of the aggregate amounts made available under subsections (a) and (b) shall be for activities authorized under section 11101(c) of the FAST Act (Public Law 114-94).

#### **SEC. 7102. RELIEF FOR AIRPORTS.**

(a) **IN GENERAL.**—

(1) **IN GENERAL.**—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any funds in the Treasury not otherwise appropriated, \$8,750,000,000, to remain available until September 30, 2024, for assistance to sponsors of airports, as such terms are defined in section 47102 of title 49, United States Code, to be made available to prevent, prepare for, and respond to coronavirus.

(2) **REQUIREMENTS AND LIMITATIONS.**—Amounts made available under this section—

(A) may not be used for any purpose not directly related to the airport; and

(B) may not be provided to any airport that was allocated in excess of 4 years of operating funds to prevent, prepare for, and respond to coronavirus in fiscal year 2020.

(b) **ALLOCATIONS.**—The following terms shall apply to the amounts made available under this section:

(1) **OPERATING EXPENSES AND DEBT SERVICE PAYMENTS.**—

(A) **IN GENERAL.**—Not more than \$6,642,000,000 shall be made available for primary airports, as such term is defined in section 47102 of title 49, United States Code, and certain cargo airports, for costs related to operations, personnel, cleaning, sanitization, janitorial services, combating the spread of pathogens at the airport, and debt service payments.

(B) **DISTRIBUTION.**—Amounts made available under this paragraph—

(i) shall not be subject to the reduced apportionments under section 47114(f) of title 49, United States Code;

(ii) shall first be apportioned as set forth in sections 47114(c)(1)(A), 47114(c)(1)(C)(i), 47114(c)(1)(C)(ii), 47114(c)(2)(A), 47114(c)(2)(B), and 47114(c)(2)(E) of title 49, United States Code; and

(iii) shall not be subject to a maximum apportionment limit set forth in section 47114(c)(1)(B) of title 49, United States Code.

(C) **REMAINING AMOUNTS.**—Any amount remaining after distribution under subparagraph (B) shall be distributed to the sponsor of each primary airport (as such term is defined in section 47102 of title 49, United States Code) based on each such primary airport's passenger enplanements compared to the total passenger enplanements of all such primary airports in calendar year 2019.

(2) **FEDERAL SHARE FOR DEVELOPMENT PROJECTS.**—

(A) **IN GENERAL.**—Not more than \$608,000,000 allocated under subsection (a)(1) shall be available to pay a Federal share of 100 percent of the costs for any grant awarded in fiscal year 2021, or in fiscal year 2020 with less than a 100-percent Federal share, for an airport development project (as such term is defined in section 47102 of title 49).

(B) **REMAINING AMOUNTS.**—Any amount remaining under this paragraph shall be distributed as described in paragraph (1)(C).

(3) **NONPRIMARY AIRPORTS.**—

(A) **IN GENERAL.**—Not more than \$500,000,000 shall be made available for general aviation and commercial service airports that are not primary airports (as such terms are defined in section 47102 of title 49, United States Code) for costs related to operations, personnel, cleaning, sanitization, janitorial services, combating the spread of pathogens at the airport, and debt service payments.

(B) **DISTRIBUTION.**—Amounts made available under this paragraph shall be apportioned to each non-primary airport based on the categories published in the most current National Plan of Integrated Airport Systems, reflecting the percentage of the aggregate published eligible development costs for each such category, and then dividing the allocated funds evenly among the eligible airports in each category, rounding up to the nearest thousand dollars.

(C) **REMAINING AMOUNTS.**—Any amount remaining under this paragraph shall be distributed as described in paragraph (1)(C).

(4) **AIRPORT CONCESSIONS.**—

(A) **IN GENERAL.**—Not more than \$1,000,000,000 shall be made available for sponsors of primary airports to provide relief from rent and minimum annual guarantees to airport concessions.

(B) **DISTRIBUTION.**—The amounts made available for each set-aside in this paragraph shall be distributed to the sponsor of each primary airport (as such term is defined in section 47102 of title 49, United States Code) based on each such primary airport's passenger enplanements compared to the total passenger enplanements of all such primary airports in calendar year 2019.

(C) **CONDITIONS.**—As a condition of approving a grant under this paragraph—

(i) the sponsor shall provide such relief from the date of enactment of this Act until the sponsor has provided relief equaling the total grant amount, to the extent practicable and to the extent permissible under State laws, local laws, and applicable trust indentures; and

(ii) for each set-aside, the sponsor shall provide relief from rent and minimum annual guarantee obligations to each eligible airport concession in an amount that reflects each eligible airport concession's proportional share of the total amount of the rent and minimum annual guarantees of

those eligible airport concessions at such airport.

(c) **ADMINISTRATION.**—

(1) **ADMINISTRATIVE EXPENSES.**—The Administrator of the Federal Aviation Administration may retain up to 0.1 percent of the funds provided under this section to fund the award of, and oversight by the Administrator of, grants made under this section.

(2) **WORKFORCE RETENTION REQUIREMENTS.**—

(A) **REQUIRED RETENTION.**—As a condition for receiving funds provided under this section, an airport shall continue to employ, through September 30, 2021, at least 90 percent of the number of individuals employed (after making adjustments for retirements or voluntary employee separations) by the airport as of March 27, 2020.

(B) **WAIVER OF RETENTION REQUIREMENT.**—The Secretary shall waive the workforce retention requirement if the Secretary determines that—

(i) the airport is experiencing economic hardship as a direct result of the requirement; or

(ii) the requirement reduces aviation safety or security.

(C) **EXCEPTION.**—The workforce retention requirement shall not apply to nonhub airports or nonprimary airports receiving funds under this section.

(D) **NONCOMPLIANCE.**—Any financial assistance provided under this section to an airport that fails to comply with the workforce retention requirement described in subparagraph (A), and does not otherwise qualify for a waiver or exception under this paragraph, shall be subject to clawback by the Secretary.

**SA 1355.** Mr. JOHNSON submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS) to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

Strike section 2605 of the amendment and insert the following:

#### **SEC. 2605. TELEHEALTH ASSISTANCE FUND.**

In addition to amounts otherwise available, there is appropriated to the Secretary for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, \$50,000,000, to remain available until expended, for necessary expenses for the establishment of a Telehealth Assistance Fund by the Secretary to carry out existing telehealth initiatives of the Department of Health and Human Services.

**SA 1356.** Ms. ROSEN submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS) to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

At the end of part 8 of subtitle G of title IX, add the following:

#### **SEC. 96. BUSINESS VENTILATION TAX CREDIT.**

(a) **IN GENERAL.**—In the case of an employer, there shall be allowed as a credit against applicable employment taxes for

each calendar quarter an amount equal to 50 percent of the qualified ventilation, zoning, and air filtration and purification expenses paid or incurred by the employer during such calendar quarter.

(b) LIMITATIONS AND REFUNDABILITY.—

(1) OVERALL DOLLAR LIMITATION ON CREDIT.—The aggregate amount of the credit allowed under subsection (a) with respect to any qualified location shall not exceed the maximum amount provided in the credit certificate awarded with respect to such location under subsection (e).

(2) CREDIT LIMITED TO EMPLOYMENT TAXES.—The credit allowed by subsection (a) with respect to any calendar quarter shall not exceed the applicable employment taxes (reduced by any credits allowed under sections 3131, 3132, 3134, and 6432 of the Internal Revenue Code of 1986) on the wages paid with respect to the employment of all the employees of the employer for such calendar quarter.

(3) REFUNDABILITY OF EXCESS CREDIT.—

(A) IN GENERAL.—If the amount of the credit allowed under subsection (a) exceeds the limitation of paragraph (2) for any calendar quarter, such excess shall be treated as an overpayment that shall be refunded under sections 6402(a) and 6413(b) of the Internal Revenue Code of 1986.

(B) TREATMENT OF PAYMENTS.—For purposes of section 1324 of title 31, United States Code, any amounts due to the employer under this paragraph shall be treated in the same manner as a refund due from a credit provision referred to in subsection (b)(2) of such section.

(c) QUALIFIED VENTILATION, ZONING, AND AIR FILTRATION AND PURIFICATION EXPENSES.—For purposes of this section—

(1) IN GENERAL.—The term “qualified ventilation, zoning, and air filtration and purification expenses” means amounts paid or incurred by the employer for—

(A) the purchase and installation of a heating, ventilation, and air conditioning system—

(i) which is originally placed in service at a qualified location,

(ii) which includes indoor air quality sensors and controls, and

(iii) which—

(I) is designed to filter air at a rate equivalent to or in excess of a MERV 13 or equivalent level of filtration,

(II) uses UV-based purification, or

(III) provides a fresh air supply at least 17 cubic feet per minute per occupant, the ability to conduct zoning and sub-zoning, and the ability to direct air via directional and controlled air outlets in order to minimize draft air exchange between neighboring occupants or zones,

(B) upgrading a heating, ventilation, and air conditioning system at a qualified location which does not meet the requirements of any item of subparagraph (A)(iii) so that the system meets such requirements,

(C) the purchase of any—

(i) air filter—

(I) which is used in a heating, ventilation, and air conditioning system at a qualified location, and

(II) which filters air at a rate equivalent to or in excess of a MERV 13 or equivalent level of filtration, or

(ii) UV light bulb which is used in a heating, ventilation, and air conditioning system at a qualified location,

(D) the purchase of any stand alone air cleaner or air purifier—

(i) which is originally placed in service at such qualified location by the employer,

(ii) which is capable of providing at least 5 air changes per hour at such qualified location, and

(iii) which—

(I) is capable of using HEPA filters,

(II) uses UV-based purification, or

(III) uses electronic air cleaners or ionizers to clean air at a rate equivalent to a HEPA filter, and

(E) the purchase of any—

(i) HEPA filter used in an air cleaner described in subparagraph (D)(iii)(I),

(ii) UV light bulb used in an air purifier described in subparagraph (D)(iii)(II), or

(iii) purification component used in an air purifier described in subparagraph (D)(iii)(III).

(2) TERMINATION.—Such term shall not include any expenses for property placed in service after December 31, 2021.

(d) OTHER DEFINITIONS.—For purposes of this section—

(1) APPLICABLE EMPLOYMENT TAXES.—The term “applicable employment taxes” means the following:

(A) The taxes imposed under section 3111(b) of the Internal Revenue Code of 1986.

(B) So much of the taxes imposed under section 3221(a) of such Code as are attributable to the rate in effect under section 3111(b) of such Code.

(2) QUALIFIED LOCATION.—The term “qualified location” means any structure—

(A) which is non-residential real property (as defined in section 168(e)(2) of such Code) in the United States,

(B) which is leased or owned by the employer,

(C) at which an employer conducts business, and

(D) with respect to which the Secretary has awarded a credit certification under subsection (e).

(3) COVID-19.—Except where the context clearly indicates otherwise, any reference in this section to COVID-19 shall be treated as including a reference to the virus which causes COVID-19.

(4) SECRETARY.—The term “Secretary” means the Secretary of the Treasury or such Secretary’s delegate.

(5) OTHER TERMS.—Any term used in this section which is also used in chapter 21 or 22 of the Internal Revenue Code of 1986 shall have the same meaning as when used in such chapter.

(e) CREDIT CERTIFICATES.—

(1) IN GENERAL.—A credit certificate awarded under this subsection with respect to any qualified location shall state the maximum amount of credit allowed to the taxpayer under subsection (b)(1).

(2) LIMITATIONS.—

(A) AGGREGATE LIMITATION.—The aggregate amount of credits for all credit certificates awarded under this subsection shall not exceed \$3,000,000,000.

(B) AWARD LIMITATION.—The aggregate amount of credit allocated to any qualified location under paragraph (3) shall not exceed \$15,000.

(3) CREDIT CERTIFICATE PROGRAM.—

(A) IN GENERAL.—As soon as practical after the date of the enactment of the section, the Secretary shall establish a program for the award of credit certificates and the allocation of the limitation under paragraph (2)(A) with respect to qualified locations of employers.

(B) APPLICATIONS.—Each applicant for a credit certificate under this paragraph shall submit an application containing such information as the Secretary may require.

(C) SELECTION CRITERIA.—In awarding credit certificates, the Secretary shall give priority to employers that are small business concerns (within the meaning of section 3(a) of the Small Business Act (15 U.S.C. 632)) which have qualified locations that are public-facing or provide public accommodations.

(f) CERTAIN GOVERNMENTAL EMPLOYERS.—This section shall not apply to the Govern-

ment of the United States, the government of any State or political subdivision thereof, or any agency or instrumentality of any of the foregoing.

(g) RULES RELATING TO EMPLOYER, ETC.—

(1) AGGREGATION RULE.—All persons treated as a single employer under subsection (a) or (b) of section 52 of the Internal Revenue Code of 1986, or subsection (m) or (o) of section 414 of such Code, shall be treated as one employer for purposes of this section.

(2) THIRD-PARTY PAYORS.—Any credit allowed under subsection (a) shall be treated as a credit described in section 3511(d)(2) of such Code.

(h) TREATMENT OF DEPOSITS.—The Secretary shall waive any penalty under section 6656 of the Internal Revenue Code of 1986 for any failure to make a deposit of any applicable employment taxes if the Secretary determines that such failure was due to the reasonable anticipation of the credit allowed under subsection (a).

(i) DENIAL OF DOUBLE BENEFIT.—

(1) IN GENERAL.—Any deduction or other credit otherwise allowable under any provision of the Internal Revenue Code of 1986 with respect to any expense for which a credit is allowed under this section shall be reduced by the amount of the credit under this section with respect to such expense.

(2) REDUCTION IN BASIS.—For purposes of subtitle A of such Code, the basis of any property for which a credit is allowable under subsection (a) shall be reduced by the amount of such credit so allowed.

(j) ELECTION NOT TO HAVE SECTION APPLY.—This section shall not apply with respect to any employer for any calendar quarter if such employer elects (at such time and in such manner as the Secretary may prescribe) not to have this section apply.

(k) REGULATIONS AND GUIDANCE.—The Secretary shall prescribe such regulations and other guidance as may be necessary or appropriate to carry out the purposes of this section, including—

(1) with respect to the application of the credit under subsection (a) to third-party payors (including professional employer organizations, certified professional employer organizations, or agents under section 3504 of the Internal Revenue Code of 1986), regulations or other guidance allowing such payors to submit documentation necessary to substantiate the amount of the credit allowed under subsection (a),

(2) regulations or other guidance for recapturing the benefit of credits determined under subsection (a) in cases where there is a subsequent adjustment to the credit determined under such subsection, and

(3) regulations or other guidance to prevent abuse of the purposes of this section.

(l) APPLICATION.—

(1) IN GENERAL.—This section shall only apply to amounts paid or incurred after January 31, 2020, and before January 1, 2022.

(2) SPECIAL RULE FOR CERTAIN AMOUNTS PAID OR INCURRED IN CALENDAR QUARTERS ENDING BEFORE THE DATE OF THE ENACTMENT OF THIS ACT.—For purposes of this section, in the case of any amount paid or incurred after January 31, 2020, and on or before the last day of the last calendar quarter ending before the date of the enactment of this Act, such amount shall be treated as paid or incurred on such date of enactment.

**SA 1357.** Mr. BRAUN submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and